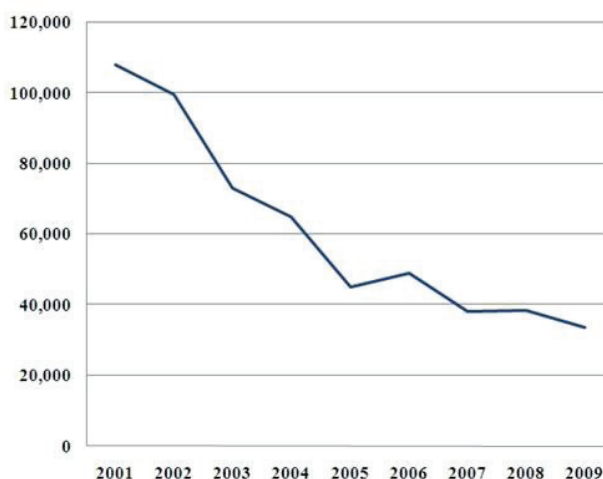




# Statistics of Income

Number of Estate Returns Filed, 2001-2009



## Estate Tax Statistics

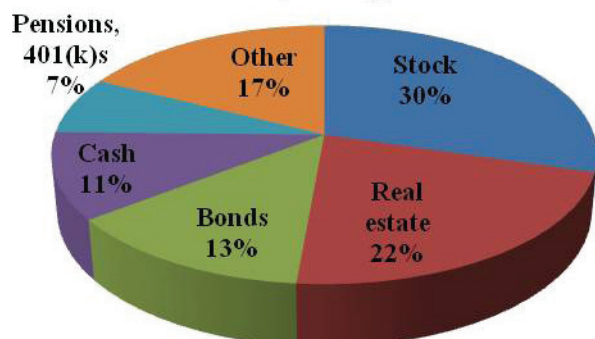
The estate tax is a tax on the transfer of property at death. An estate tax return (Form 706) is filed for the estate of a deceased individual whose assets at death, collectively called the “gross estate,” exceed a given level known as the filing threshold. Transfers to a spouse and to charities at death, called bequests, are allowed as deductions for tax computation purposes. Data collected in SOI’s annual estate tax study include the asset holdings of the decedents, deductions taken for charitable and marital bequests, and expenses and debts of the estate.

Since 2001, the filing threshold has gradually increased from \$675,000 for 2001 deaths to \$3.5 million for 2009 deaths. Under current law, the estate tax is repealed for 2010 deaths but will return with a \$1.0 million filing threshold for 2011.

### *Highlights of the Data*

- Due primarily to increases in the filing threshold, the number of estate tax returns filed decreased from more than 108,000 in 2001 to fewer than 34,000 in 2009.
- For Filing Year 2009, estates with gross assets above the filing threshold reported over \$194 billion in assets.
- Almost 58 percent of 2009 estate tax decedents were male. Just under half of all decedents were married, while another 38 percent were widowed. Only 13 percent of decedents were single, divorced, or separated.
- Over 97 percent of the estates of married decedents, and 43 percent of estates overall, reported deductions for marital bequests, for a total of \$62 billion. Only 10 percent of estates with a marital bequest owed estate tax.
- About 19 percent of estates claimed a charitable bequest deduction, for a total of \$16 billion. Estates with \$20 million or more in gross estate accounted for over 58 percent of this total, despite representing only 3 percent of filers.
- After accounting for marital and charitable bequests, as well expenses and debts of the estate, less than half of the estates filing in 2009 owed estate tax. The combined estate tax obligation of these estates was nearly \$21 billion.

Assets as a Percentage of  
Gross Estate, Filing Year 2009



### *Products*

- Read a [report](#) about estate tax returns filed between 2001 and 2007.
- [Annual statistical tables](#) contain detailed information on assets, deductions, and tax items for returns filed during each calendar year.
- [Year-of-death](#) tables display data for returns filed for decedents from a given year.
- [Articles](#) from the SOI Bulletin and other research papers are available to download or print.
- Estimates of the [personal wealth](#) of part of the living population are derived from estate tax data